

Summary of State Application Process

Revised July 2003

State	NOTE	IRS Center	State	NOTE	IRS Center
Alabama	1	Memphis	Minnesota	1	Direct Program
Arizona	2	Philadelphia	Mississippi	1	Memphis
Arkansas	1	Memphis	Missouri	1	Austin
California	3	Direct Program	Montana	1	Philadelphia
Colorado	1	Philadelphia	Nebraska	1	Philadelphia
Connecticut	1	Andover	New Jersey	1	Andover
Delaware	1	Andover	New Mexico	1	Austin
D.C.	1	Andover	New York	3	Andover
Georgia	1	Memphis	N. Carolina	1	Memphis
Hawaii	1	Philadelphia	North Dakota	3	Philadelphia
Idaho	1	Philadelphia	Ohio	1	Kansas City
Illinois	3	Austin & Direct	Oklahoma	1	Austin
Indiana	1	Kansas City	Oregon	1	Philadelphia
Iowa	1	Austin	Pennsylvania	2	Andover
Kansas	1	Austin	Rhode Island	1	Andover
Kentucky	1	Kansas City	S. Carolina	1	Kansas City
Louisiana	2	Memphis	Utah	2	Philadelphia
Maryland	1	Andover	Virginia	1	Andover
Maine	1	Direct Program	Vermont	1	Andover
Massachusetts	3	Direct Program	West Virginia	2	Kansas City
Michigan	3	Kansas City	Wisconsin	2	Austin

1 - The state will automatically accept all ERO's in their state.

2 - All EROs must send a copy of the IRS application and acceptance letter to the state.

3 - The state requires a separate application.

Note: Out of state applicants should send a copy of their IRS application or acceptance letter to the respective state. The timeframe to process the application varies from state to state.

- New York requires a separate application for **new** participants only

- Oregon requires outside practitioners to fax their IRS acceptance letter and application to register